

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Financial Report

Year Ended June 30, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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ACCOUNTANTS' COMPILATION REPORT

The Honorable Angelo J. Piazza III, Judge
City Court of Marksville
Marksville, Louisiana

We have compiled the accompanying financial statements of the City Court of Marksville, Louisiana, as of and for the year ended June 30, 2011. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the City Court of Marksville is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City Court of Marksville's financial position, and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to City Court of Marksville.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
December 28, 2011

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2011

	<u>Governmental Fund Type Special Revenue</u>	<u>Fiduciary Fund Type Agency Funds</u>	<u>Account Group Fixed Assets</u>	<u>Totals Memorandum Only</u>
ASSETS AND OTHER DEBITS				
Cash	\$ 33,047	\$ 27,017	\$ -	\$ 60,064
Due from other governmental units	-	470	-	470
Equipment	-	-	24,270	24,270
Total assets and other debits	<u>\$ 33,047</u>	<u>\$ 27,487</u>	<u>\$ 24,270</u>	<u>\$ 84,804</u>
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 733	\$ -	\$ -	\$ 733
Bank overdraft	-	470	-	470
Payroll taxes payable	3,067	1,644	-	4,711
Advance deposits payable	-	25,373	-	25,373
Total liabilities	<u>3,800</u>	<u>27,487</u>	<u>-</u>	<u>31,287</u>
Fund equity and other credits:				
Investment in general fixed assets	-	-	24,270	24,270
Fund balance - Unassigned	29,247	-	-	29,247
Total fund equity	<u>29,247</u>	<u>-</u>	<u>24,270</u>	<u>53,517</u>
Total liabilities and fund equity	<u>\$ 33,047</u>	<u>\$ 27,487</u>	<u>\$ 24,270</u>	<u>\$ 84,804</u>

See accountants' compilation report.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 2011

Revenues:	
Bonds, fines and court costs	\$ 178,025
Expenditures:	
Current -	
General government	<u>174,065</u>
Excess of revenues over expenditures	3,960
Fund balance, beginning	<u>25,287</u>
Fund balance, ending	<u>\$ 29,247</u>

See accountants' compilation report.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

SPECIAL REVENUE FUNDS

Civil Court Maintenance Fund

This fund is used to account for various maintenance and repair costs associated with the operation of the City Court. Revenues consist of \$10 per each civil court case filed.

Criminal Court Operating Fund

This fund is used to account for various costs associated with the operations of both the Civil and Criminal Divisions of the City Court. Revenues consist of court costs levied in connection with the non-civil cases.

City Court Marshal's Fund

This fund is used to account for the Marshal's services associated with the Civil and Criminal Divisions of the City Court and various other costs associated with the operations of the Civil Division of the City Court, i.e. postage and utilities. Revenues consist of court costs levied in connection with civil and non-civil cases.

City Court Police Officers Witness Fund

This fund is used to account for payments to off-duty police officers for their testimonies in connection with civil and non-civil cases. Revenues consist of court costs levied in connection with non-civil cases.

CITY COURT OF MARKSVILLE
Marksville, Louisiana
Special Revenue Funds

Combining Balance Sheet
June 30, 2011

	Civil Court Maintenance	Criminal Court Operating	City Court Marshall	City Court Police Officers Witness	Totals
ASSETS					
Cash	<u>\$ 1,567</u>	<u>\$ 22,925</u>	<u>\$ 7,988</u>	<u>\$ 567</u>	<u>\$ 33,047</u>
LIABILITIES					
Liabilities and Fund Balances					
Accounts payable	<u>\$ -</u>	<u>\$ 733</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 733</u>
Payroll taxes payable	<u>-</u>	<u>3,067</u>	<u>-</u>	<u>-</u>	<u>3,067</u>
Total liabilities	<u>-</u>	<u>3,800</u>	<u>-</u>	<u>-</u>	<u>3,800</u>
Fund balance:					
Assigned	<u>1,567</u>	<u>19,125</u>	<u>7,988</u>	<u>567</u>	<u>29,247</u>
Total liabilities and fund balance	<u>\$ 1,567</u>	<u>\$ 22,925</u>	<u>\$ 7,988</u>	<u>\$ 567</u>	<u>\$ 33,047</u>

CITY COURT OF MARKSVILLE
Marksville, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2011

	Civil Court Maintenance	Criminal Court Operating	City Court Marshall	City Court Police Officers Witness	Totals
Revenues:					
Bonds, fines, and court costs	\$ 6,790	\$ 155,568	\$ 8,987	\$ 6,680	\$ 178,025
Expenditures:					
Current - general government					
Insurance	\$ -	\$ 187	\$ 894	\$ -	\$ 1,081
Office	3,771	17,255	1,198	-	22,224
Salaries	-	112,551	-	-	112,551
Payroll taxes	-	8,587	-	-	8,587
Witness fees	-	-	-	6,250	6,250
Dues and subscriptions	-	1,580	125	-	1,705
Repairs & maintenance	2,948	3,998	3,249	-	10,195
Professional services	225	4,445	-	-	4,670
Utilities and telephone	-	5,230	546	-	5,776
Uniforms	684	274	68	-	1,026
Total general government	7,628	154,107	6,080	6,250	174,065
Excess (deficiency) of revenues over expenditures	(838)	1,461	2,907	430	3,960
Fund balance, beginning	2,405	17,664	5,081	137	25,287
Fund balance, ending	\$ 1,567	\$ 19,125	\$ 7,988	\$ 567	\$ 29,247